

ABSTRACT

A plurality of recessed portions having different depths is formed in a surface of the active layer wafer or in a bonding surface of the supporting substrate wafer. Those wafers are bonded to each other with an insulation film interposed therebetween. This allows a cavity of higher dimensional precision to be buried therein. A plurality of cavities may be formed simultaneously in a plurality of locations within the plane of the substrate, which allows the thickness of the SOI layer to be set arbitrarily. Accordingly, such a semiconductor device can be fabricated easily in which a MOS type element and a bipolar element are formed on the same chip in a mixed manner.